



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Robert & Laurie Beck
DOCKET NO.: 20-02381.001-R-1
PARCEL NO.: 16-34-209-033

The parties of record before the Property Tax Appeal Board are Robert & Laurie Beck, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$42,329
IMPR.: \$136,965
TOTAL: \$179,294

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of Dryvit exterior construction containing 3,202 square feet of living area. The dwelling was built in 1991. Features of the home include a basement that is partially finished with a recreation room, central air conditioning, two fireplaces and an integral garage located in the lower level with 484 square feet of building area.¹ The property has a site with approximately 7,850 square feet of land area and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings containing from 3,006 to 3,216 square feet of living area. The homes were built in 1981 or 1990.

¹ Information with respect to the subject's finished basement area and garage was provided by a copy of the subject's property record card submitted by the board of review.

Each property has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 528 to 796 square feet of building area. The comparables have sites ranging in size from 8,953 to 15,220 square feet of land area and are within .39 of one mile from the subject property. The sales occurred in March or August 2020 for prices ranging from \$320,300 to \$460,000 or from \$106.55 to \$148.53 per square foot of living area, land included. The appellants requested the subject's total assessment be reduced to \$149,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,294. The subject's assessment reflects a market value of \$538,582 or \$168.20 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings containing from 2,711 to 3,818 square feet of living area. The dwellings were built from 1989 to 2003. Each comparable has a basement with four having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 418 to 671 square feet of building area. These properties have sites ranging in size from 7,730 to 17,260 square feet of land area and are located from approximately .19 to .51 of one mile from the subject property. The sales occurred from April 2019 to October 2020 for prices ranging from \$530,000 to \$632,500 or from \$150.60 to \$225.09 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission. The appellants argued the appellants' comparables, along with the two acceptable board of review comparables, support a request to lower the subject's market value to \$475,596 or \$148.53 per square foot of living area, including land, based on the comparables' median sale prices.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight sales submitted by the parties to support their respective positions. The Board gives less weight to the board of review sales #1, #2 and #4 due to differences from the subject in dwelling size. The Board gives most weight to the appellant's comparables, as well as board of review comparable sales #3 and #5, as these comparables are most similar to the subject dwelling in age and size. Three of these comparables have a larger site than the subject suggesting a downward adjustment to the sales prices may be appropriate for land area. However, three of these comparables have one less fireplace than the subject and four comparables have unfinished basements unlike the subject's partially finished basement, suggesting that upward adjustments to the sales prices may be appropriate for these

characteristics. These most similar comparables sold for prices ranging from \$320,300 to \$600,000 or from \$106.55 to \$178.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$538,582 or \$168.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

October 18, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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